

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606  
(312) 407-0700  
John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 4951)  
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
Four Times Square  
New York, New York 10036  
(212) 735-3000  
Kayalyn A. Marafioti (KM 9632)  
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:  
Toll Free: (800) 718-5305  
International: (248) 813-2698

Delphi Legal Information Website:  
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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EXHIBIT D-20  
EMPLOYEE MATTERS (PENSION)  
189.6 HOURS

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)  
Employee Matters (Pension)

Bill Date: 07/31/07  
Bill Number: 1168053

NAME	DATE	HOURS	DESCRIPTION
MARAFIOTI KA	06/18/07	0.20	REVIEW RESEARCH RE: SECTION 1114 (0.2) .
MARAFIOTI KA	06/20/07	1.20	RESEARCH RE: SECTION 1114 (0.3); TELECONFERENCE WITH O'MELVENY AND GROOM RE: 1114 ISSUES (0.5) AND CONSIDER SAME (0.4) .
MARAFIOTI KA	06/21/07	1.30	CORRESPONDENCE EXCHANGE WITH K. COBB RE: IRS WAIVER (0.2) AND CONSIDER ISSUES RE: SAME (0.4); TELECONFERENCE WITH L. HASSEL RE: DEPARTMENT OF LABOR CLAIM (0.3) AND CONSIDER ISSUES RE: SAME (0.4) .
MARAFIOTI KA	06/25/07	0.40	TELECONFERENCE FROM K. COBB RE: IRS WAIVER (0.2) AND FOLLOWUP CORRESPONDENCE (0.2) .
MARAFIOTI KA	06/27/07	0.10	CORRESPONDENCE RE: PENSION WAIVER (0.1) .
		3.20	
<b>Total Partner</b>		3.20	
<del>HALPER A</del>	<del>06/01/07</del>	<del>1.20</del>	<del>REVIEW PENSION FUNDING WAIVERS (1.2) .</del>
		<del>1.20</del>	
<del><b>Total Associate</b></del>		<del>1.20</del>	
<b>TOTAL TIME</b>		<u>4.40</u>	

Delphi Corporation (DIP)  
Employee Matters (Pension)

Bill Date: 08/31/07  
Bill Number: 1178615

NAME	DATE	HOURS	DESCRIPTION
MARAFIOTI KA	07/09/07	3.20	CONSIDER PBGC ISSUES (0.3); TELECONFERENCE WITH J. SEGAL (0.2); CONFER WITH B. SAX, S. CORCORAN, AND F. KUPLOCKI RE: PENSION MATTERS (2.7).
MARAFIOTI KA	07/11/07	0.10	CORRESPONDENCE RE: PENSION ISSUES (0.1).
MARAFIOTI KA	07/12/07	0.30	TELECONFERENCE WITH J. SEGAL RE: UAW MOU AND REORGANIZATION PLAN PROVISIONS (0.1); CORRESPONDENCE RE: PBGC INQUIRIES RE: DASE (0.2).
MARAFIOTI KA	07/13/07	1.50	CORRESPONDENCE RE: PBGC AND DASE AND CALL B. SHAW RE: SAME (0.3); ANALYSIS OF RELATED PBGC CONCERNS (0.8); TELECONFERENCES WITH J. SHEEHAN (0.1), BOB SPARKS (0.2), AND SHAW (0.1) RE: SAME.
MARAFIOTI KA	07/16/07	0.80	REVIEW SETTLEMENT AGREEMENT PROVISIONS RE: PENSION PLAN (0.8).
MARAFIOTI KA	07/25/07	0.10	TELECONFERENCE WITH KAREN COBB RE: SERP (0.1).
MARAFIOTI KA	07/26/07	0.10	CORRESPONDENCE RE: PROPOSED PBGC RELEASE LANGUAGE (0.1).
		6.10	
Total Partner		6.10	
TOTAL TIME		<u>6.10</u>	

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Delphi Corporation (DIP)  
Employee Matters (Pension)

Bill Date: 09/30/07  
Bill Number: 1181367

NAME	DATE	HOURS	DESCRIPTION
MARAFIOTI KA	08/07/07	0.10	TELECONFERENCE WITH K. COBB RE: EFFECTIVE DATE ISSUES (0.1).
MARAFIOTI KA	08/10/07	1.30	TELECONFERENCE WITH E. DILLARD RE: PENSION MATTERS (0.2); REVIEW PBGC COMMENTS RE: DISCLOSURE STATEMENT (0.5); TELECONFERENCE WITH L. HASSEL RE: SAME (0.2); REVIEW HASSEL PROPOSED REVISIONS TO DISCLOSURE STATEMENT PROVISIONS (0.2); RELATED CORRESPONDENCE (0.2).
MARAFIOTI KA	08/14/07	0.20	CONFER WITH K. COBB, F. DUPLICKI, AND J. SHEEHAN RE: PENSION MATTERS (0.2).
MARAFIOTI KA	08/17/07	0.10	WORK ON DISCLOSURE RE: PBGC (0.1).
MARAFIOTI KA	08/20/07	1.10	CORRESPONDENCE WITH K. COBB, L. HASSEL RE: PENSION ISSUES (0.3); CONSIDER ISSUES RE: TIMING OF 414 (L) TRANSFER (0.5); ANALYZE PENSION ISSUES (0.3).
MARAFIOTI KA	08/21/07	0.20	CORRESPONDENCE (0.1) AND CALL (0.1) WITH K. COBB RE: PENSION ISSUES.
MARAFIOTI KA	08/27/07	0.20	CORRESPONDENCE EXCHANGE RE: PBGC ISSUES (0.2).
MARAFIOTI KA	08/30/07	0.40	TELECONFERENCE WITH K. COBB RE: PENSION ISSUES (0.4).
MARAFIOTI KA	08/31/07	0.50	CORRESPONDENCE EXCHANGE WITH COMPANY AND PENSION COUNSEL RE: PBGC ISSUES (0.5).
		4.10	
Total Partner		4.10	
FERN BM	08/31/07	1.60	REVIEW AND ANALYZE IRS PENSION FUNDING MATERIALS (1.1); FORMULATE STRATEGY RE: SAME (0.5).
		1.60	
Total Associate		1.60	
TOTAL TIME		<u>5.70</u>	

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Delphi Corporation (DIP)  
Employee Matters (Pension)

Bill Date: 09/30/07  
Bill Number: 1181367

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	08/24/07	Copy Center, D	147.00
		TOTAL IN-HOUSE REPRODUCTION	\$147.00
		TOTAL MATTER	\$147.00

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)  
Employee Matters (Pension)

Bill Date: 10/31/07  
Bill Number: 1182831

NAME	DATE	HOURS	DESCRIPTION
BERKE JS	09/10/07	3.00	FAMILIARIZATION WITH ERISA DOL CLAIM ISSUES AND MDL MOTION (1.0); SUBSEQUENT DISCUSSION AND STRATEGY CONSIDERING SAME (2.0).
BERKE JS	09/12/07	4.90	EARLY MORNING WORK ON MDL ERISA ISSUES (1.9), CONFERENCE CALL ON ERISA ISSUES (0.9), CONTINUED WORK ON ERISA ISSUES IN LIGHT OF CONFERENCE CALL (2.1).
BERKE JS	09/14/07	3.90	REVIEW OF MDL MOTION AS IT BEARS ON DOL ERISA ISSUES (0.8); REVIEW OF DOL PENALTY FILES (0.5); PREPARATION FOR CONFERENCE CALL WITH DOL (1.1); CONFERENCE CALL WITH DOL (0.8), POST CONFERENCE CALL DISCUSSIONS ON STRATEGY (0.7).
BERKE JS	09/17/07	6.80	WORK ON ISSUES OF 501(L) PENALTY TRIGGERED BY SETTLEMENT AGREEMENT (3.2); TELECONFERENCE WITH HOGAN (0.5); PREPARE FOR AFTERNOON CALL WITH LABOR DEPARTMENT (1.0); TELECONFERENCE WITH LABOR DEPARTMENT (1.0); POST TELECONFERENCE STRATEGY CONSIDERATIONS (1.1).
BERKE JS	09/18/07	3.30	REVIEW DOL REGULATIONS AND STATUTES ON PENALTIES AND DOL MANUAL AND FORM NO ACTION LETTERS (1.8); AFTERNOON TELECONFERENCE WITH DELPHI CLIENTS RE: DOL PENALTIES ISSUES (1.5).
BERKE JS	09/24/07	3.40	ORGANIZATION OF MDL, DOL ERISA CLAIM AND RELATED MATERIALS (0.8); PREPARE FOR CONFERENCE CALL WITH LABOR DEPARTMENT (0.6); CONFERENCE CALL WITH LABOR DEPARTMENT (1.0); POST CONFERENCE CALL STRATEGY CONSIDERATION (1.0).
BERKE JS	09/25/07	2.40	REVIEW PROPOSED STIPULATION SUBMITTED BY DOL (1.0); CONSIDERATION OF STRATEGY AND POTENTIAL STATUTE OF LIMITATIONS ARGUMENT AND FACTS NEEDED FOR SUCH ARGUMENT IN LIGHT OF DATES SET FORTH IN STIPULATION (1.4).
BERKE JS	09/26/07	3.20	REVIEW ADDITIONAL CASE LAW ON ERISA STATUTE OF LIMITATIONS (1.0); ANALYZE ISSUE OF NEED FOR FILES TO SHOW ACTUAL KNOWLEDGE (0.4); ANALYZE STRATEGY FOR COMFORT SETTLEMENT (0.8); EMAIL ON STRATEGY AND ADDITIONAL COMMENTS (1.0).
		30.90	
FURFARO JP	09/10/07	1.10	REVIEW OF MATERIAL RE: DOL MATTER (1.1).
FURFARO JP	09/11/07	1.70	REVIEW OF RESEARCH RE: DOL CLAIMS (1.7).

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FURFARO JP	09/12/07	1.40	ANALYSIS OF SETTLEMENT ISSUES RE: DOL CLAIMS (1.4).
FURFARO JP	09/13/07	1.10	REVIEW OF NOTICES RE: REVISIONS (0.2); REVIEW OF RESEARCH FOR CONFERENCES WITH DOL (0.9).
FURFARO JP	09/14/07	4.40	REVIEW OF RESEARCH RE: ERISA SETTLEMENT (0.9); PREPARE FOR CONFERENCES WITH DOL (1.2); CONFERENCE WITH REPRESENTATIVES OF DOL (1.0); FOLLOW UP ITEMS RE: ADDITIONAL RESEARCH (1.3).
FURFARO JP	09/16/07	1.00	REVIEW OF RESEARCH RE: DOL CLAIMS (1.0).
FURFARO JP	09/17/07	2.80	ANALYSIS OF DOL ISSUES RE: MDL SETTLEMENT (2.8).
FURFARO JP	09/18/07	2.80	REVIEW OF MDL ISSUES (0.8); CONFERENCE WITH F. KUPPLICKI AND SHERMAN LAWYERS (0.9); FOLLOW UP RESEARCH RE: LIMITATIONS/FACT BASE FOR CLAIMS (1.1).
FURFARO JP	09/19/07	1.00	REVIEW OF CLAIM ANALYSIS (1.0).
FURFARO JP	09/20/07	2.20	REVIEW OF DOL LOSS CALCULATIONS (0.6); REVIEW OF STATUTE OF LIMITATIONS AGREEMENT/RESEARCH (1.4); REVIEW OF UAW STIPULATION (0.2).
FURFARO JP	09/21/07	1.80	REVIEW OF STATUTE OF LIMITATIONS RESEARCH FOR DOL CLAIMS (1.6); ANALYZE DOL REQUESTS (0.2).
FURFARO JP	09/24/07	2.60	REVIEW OF DOL SETTLEMENT ISSUES (1.4); REVIEW OF CONTINGENCIES MEMO/ANALYSIS (1.2).
FURFARO JP	09/25/07	1.20	REVIEW OF REVISED TIMELINE (0.5); REVIEW OF DOL PROPOSAL (0.7).
FURFARO JP	09/27/07	0.90	UPDATE RE: DOL/REVIEW OF PROFFER (0.9).
		<b>26.00</b>	
HOGAN III AL	09/07/07	0.60	REVIEW STATUS OF VARIOUS DOL CLAIMS AND COMMUNICATION FROM F. KUPPLICKI WITH RESPECT TO SAME (0.6).
HOGAN III AL	09/10/07	4.70	STUDY DOL PROOFS OF CLAIM AND RESPONSES TO CLAIMS OBJECTION FILINGS, AND MEET WITH CO-COUNSEL TO FORMULATE OVERALL DOL STRATEGY (4.7).
HOGAN III AL	09/11/07	3.20	CONTINUE REVIEW OF DOL FILINGS, AND DEBTORS' STATEMENTS WITH RESPECT TO CHICAGO CLAIM (2.2); TELECONFERENCE WITH COUNSEL FOR DOL CHICAGO AND DALLAS RE: DIALOG ON ADDRESSING DOL CLAIMS (1.0).
HOGAN III AL	09/12/07	2.50	CONTINUE WORK ON DOL ISSUES, INCLUDING CONFERENCE CALLS WITH DOL ATTORNEYS AND CO-COUNSEL RE: POTENTIAL RESOLUTION STRATEGIES (2.5).

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HOGAN III AL	09/13/07	4.10	CONTINUE TO WORK ON DOL ISSUES, INCLUDING CONFERENCE CALL WITH CO-COUNSEL, AND PREPARATION FOR AND PARTICIPATION IN MEET AND CONFER CONCERNING CONTESTED HEARING PREPARATION ON CHICAGO CLAIM (4.1).
HOGAN III AL	09/14/07	5.30	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH ATTORNEYS FOR DOL DALLAS, CHICAGO, AND D.C. OFFICES, AND FOLLOW-UP DISCUSSIONS AND ANALYSIS CONCERNING POTENTIAL ISSUES AND STRATEGY CONCERNING RESOLUTION OF DOL CLAIMS (5.3).
HOGAN III AL	09/17/07	3.30	CONTINUE ANALYSIS OF DOL PENALTY STATUTE AND IMPLICATIONS FOR RESOLUTION OF CLAIMS (1.3); PREPARE FOR AND PARTICIPATE IN CONFERENCE WITH DOL COUNSEL (2.0).
HOGAN III AL	09/18/07	3.70	MULTIPLE TELECONFERENCES WITH COUNSEL FOR DOL, AND FOLLOW-UP ANALYSIS WITH WORKING GROUP CONCERNING POTENTIAL RESOLUTION OF DOL CLAIMS (3.7).
HOGAN III AL	09/19/07	2.20	MULTIPLE DISCUSSIONS WITH DOL COUNSEL CONCERNING DOL CLAIMS, AND REVIEW DOL ANALYSIS CONCERNING ECONOMIC LOSS ALLEGATIONS IN CHICAGO CLAIM (2.2).
HOGAN III AL	09/21/07	2.70	MULTIPLE CONFERENCES WITH COUNSEL FOR DOL, AND WITH CLIENT CONCERNING RESOLUTION OF DOL CLAIMS, AND ANALYSIS OF DOL ECONOMIC LOSS ASSERTIONS (2.7).
HOGAN III AL	09/24/07	1.20	PREPARE FOR AND CONDUCT CONFERENCE WITH DALLAS DOL COUNSEL RE: RESOLUTION OF ASEC CLAIM (0.8); REVIEW COMMUNICATION FROM DOL RE: STIPULATION OF FACTS ON CHICAGO CLAIM (0.4).
HOGAN III AL	09/25/07	0.80	DISCUSSIONS WITH COUNSEL FOR DOL CHICAGO RE: DATA ANALYSIS OF PURPORTED ECONOMIC LOSS CLAIMS (0.3); CONFERENCE WITH DOL DALLAS COUNSEL RE: QUESTIONS AND CLARIFICATIONS ON DELPHI DISCLOSURE STATEMENT (0.5).
		<b>34.30</b>	
MARAFIOTI KA	09/02/07	0.10	CORRESPONDENCE WITH COMPANY AND CO-COUNSEL RE: PBGC/IRS SETTLEMENT (0.1).
MARAFIOTI KA	09/04/07	1.60	CORRESPONDENCE WITH K. COBB, W. SOLLEE RE: PENSION WAIVER (0.6); REVIEW IRS WAIVER LANGUAGE (0.6); TELECONFERENCE WITH COBB AND L. HASKSEL (0.3); TELECONFERENCE WITH K. COBB (0.1).
MARAFIOTI KA	09/05/07	1.00	CORRESPONDENCE RE: PENSION WAIVER (0.2); REVIEW PBGC WAIVER LANGUAGE PROPOSALS (0.4); TELECONFERENCE WITH K. COBB (0.1); TELECONFERENCE WITH COBB AND W. SOLLEE (0.3).



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MARAFIOTI KA	09/11/07	0.20	TELECONFERENCE WITH J. SEGAL RE: PBGC ISSUES (0.1); CORRESPONDENCE (0.1).
MARAFIOTI KA	09/13/07	0.30	REVIEW CLIENT CORRESPONDENCE RE: IRS, DIVESTITUTRE RULINGS (0.3).
MARAFIOTI KA	09/18/07	0.20	REVIEW CORRESPONDENCE AND PENSION PROPOSAL FROM PBGC (0.2).
MARAFIOTI KA	09/24/07	0.20	CORRESPONDENCE RE: NYSTATE DEPT OF LABOR ISSUES (0.1) AND PBGC SUMMARY (0.1).
MARAFIOTI KA	09/25/07	0.10	CORRESPONDENCE RE: IRS WAIVER (0.1).
MARAFIOTI KA	09/30/07	0.10	TELECONFERENCE WITH N. LORD RE: WORKERS' COMPENSATION MATTERS (0.1).

3.80

**Total Partner 95.00**

<del>RAMLO K</del>	<del>09/04/07</del>	<del>0.10</del>	<del>TELECONFERENCE WITH K. COBB RE: IRS/PBGC PENSION WAIVER (0.1).</del>
<del>RAMLO K</del>	<del>09/06/07</del>	<del>0.30</del>	<del>REVIEW COMPANY CORRESPONDENCE RE: IRS/PBGC WAIVERS (0.3).</del>
<del>RAMLO K</del>	<del>09/14/07</del>	<del>0.10</del>	<del>REVIEW STATUS OF IRS NEGOTIATIONS ON PENSION FUND WAIVER (0.1).</del>
<del>RAMLO K</del>	<del>09/20/07</del>	<del>0.40</del>	<del>REVIEW DRAFT CONDITIONS TO PENSION FUNDING WAIVER (0.4).</del>
<del>RAMLO K</del>	<del>09/25/07</del>	<del>0.10</del>	<del>REVIEW CORRESPONDENCE FROM K. COBB RE: PENSION FUNDING WAIVER (0.1).</del>
		<b>1.00</b>	
<b>Total Counsel</b>		<b>1.00</b>	

BODEN ADAMS J	09/12/07	5.30	RESEARCH RE: SETTLEMENT AGREEMENTS OF ERISA CLAIMS AND DEPARTMENT OF LABOR ACTIONS (5.3).
BODEN ADAMS J	09/13/07	2.60	REVIEW CORRESPONDENCE RE: FOLLOW-UP QUESTION AND REVIEW PREVIOUS RESEARCH RE: QUESTION (2.6).
BODEN ADAMS J	09/14/07	10.20	RESEARCH RE: DEPARTMENT OF LABOR SETTLEMENTS; RESEARCH RE: ERISA PENALTIES; PARTICIPATE IN CONFERENCE CALL RE: SAME (10.2).
BODEN ADAMS J	09/16/07	6.70	RESEARCH RE: ERISA PENALTIES AND PENALTIES DISCHARGEABLE IN BANKRUPTCY; DRAFT SUMMARY RE: SAME (6.7).
BODEN ADAMS J	09/17/07	9.30	RESEARCH RE: LEGISLATIVE HISTORY OF ERISA; RESEARCH RE: DISCHARGE OF PENALTIES IN BANKRUPTCY (9.3).
BODEN ADAMS J	09/20/07	2.90	RESEARCH RE: ERISA STATUTE OF LIMITATIONS AND ACTUAL KNOWLEDGE (2.9).
BODEN ADAMS J	09/21/07	3.60	REVIEW RESEARCH RE: STATUTE OF LIMITATIONS (3.6).

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BODEN ADAMS J	09/23/07	1.50	REVIEW CASES RE: ERISA STATUTE OF LIMITATIONS (1.5).
BODEN ADAMS J	09/26/07	5.20	RESEARCH RE: STATUTES OF LIMITATION AND ACTUAL KNOWLEDGE, CIRCULATE SUMMARY OF RESEARCH (5.2).

**47.30**

<del>CAMPANARIO ND</del>	<del>09/24/07</del>	<del>1.20</del>	<del>TELECONFERENCES AND MEETINGS RE: PROOFS OF CLAIM BY UNITED STATES DEPARTMENT OF LABOR (1.2).</del>
<b>1.20</b>			
<del>DUNCOMB BM*</del>	<del>09/17/07</del>	<del>0.80</del>	<del>TELECONFERENCE WITH DOL RE: ERISA CLAIMS AND RELEASES (0.8).</del>
<del>DUNCOMB BM*</del>	<del>09/18/07</del>	<del>1.50</del>	<del>TELECONFERENCE RE: THE DOL'S ERISA CLAIMS AND RELEASES (1.5).</del>
<b>2.30</b>			

FERN BM	09/03/07	2.70	REVIEW AND COMMENT ON SECOND PENSION FUNDING WAIVER MOTION (2.7).
FERN BM	09/05/07	3.10	ATTENTION TO ISSUES RE: SERVICE OF SECOND WAIVER MOTION (0.3); REVIEW AND COMMENTED ON SECOND PENSION WAIVER MOTION (1.6); ATTENTION TO ISSUES RE: TIMING OF IRS RULING (0.4); REVIEW AND COMMENTED ON PROPOSED NOTICE AND ORDER (0.5); DRAFT PRESENTATION SLIDE RE: IRS WAIVER (0.3).
FERN BM	09/06/07	0.50	REVIEW STATUS AND DOCUMENTS RE: IRS FUNDING WAIVER (0.5).
FERN BM	09/21/07	0.90	REVIEW DRAFT TERMS OF SECOND FUNDING WAIVER (0.4); ATTENTION TO DOCUMENTS RE: SAME (0.5).
FERN BM	09/24/07	0.30	ATTENTION TO ISSUES RE: TERMS OF IRS WAIVER (0.3).
FERN BM	09/27/07	3.60	REVIEWED MATERIALS RE: SECOND FUNDING WAIVER (1.4); REVIEW AND COMMENT ON DRAFT OF SECOND FUNDING WAIVER MOTION (1.7); COMPLETE REVIEW OF SECOND FUNDING WAIVER MOTION (0.5).

**11.10**

KAHN MT	09/04/07	2.30	REVISED SECOND WAIVER MOTION (2.3).
KAHN MT	09/05/07	1.90	TELECONFERENCES WITH K. COBB RE: SECOND WAIVER MOTION (0.1); REVISE SECOND WAIVER MOTION (1.0); REVISE SECOND WAIVER NOTICE AND ORDER (0.5); PREPARE SPECIAL PARTIES SERVICE LISTS FOR STIPULATIONS (0.3).

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KAHN MT	09/21/07	2.00	ANALYZE SECOND WAIVER TERM SHEET (0.2); DRAFT SUMMARY RE: REPERCUSSIONS OF CHANGING EFFECTIVE DATE (0.9); DRAFT SUMMARY RE: CHANGING EFFECTIVE DATE (0.5); REVISE SECOND WAIVER MOTION (0.4).
KAHN MT	09/24/07	1.10	TELECONFERENCE WITH K. COBB RE: 1ST AND 2ND WAIVER MOTIONS (0.1); REVISE 2ND WAIVER MOTION (1.0).
KAHN MT	09/25/07	0.50	ANALYZE REVISED TERM SHEET AND REVISE SECOND WAIVER MOTION (0.5).
		<b>7.80</b>	
KOHUT RD	09/12/07	3.30	DISCUSSION OF MDL DEPARTMENT OF LABOR ISSUES (1.4); LEGAL RESEARCH ON SAME (1.9).
KOHUT RD	09/13/07	3.30	EVALUATE MDL DEPARTMENT OF LABOR ISSUES (0.7); LEGAL RESEARCH ON SAME (2.6).
KOHUT RD	09/17/07	4.50	EVALUATE MDL DEPARTMENT OF LABOR ISSUES AND REVIEW OF LEGAL RESEARCH (3.3); CONTINUE LEGAL RESEARCH ON SAME (1.2).
KOHUT RD	09/18/07	1.20	REVIEW OF LEGAL RESEARCH OF MDL LABOR ISSUES (1.2).
KOHUT RD	09/24/07	0.70	DISCUSSION OF DOL ISSUES (0.7).
KOHUT RD	09/26/07	0.20	CORRESPONDENCE ON DOL ISSUES (0.2).
KOHUT RD	09/27/07	0.20	CORRESPONDENCE ON DOL ISSUES (0.2).
		<b>13.40</b>	
<b>Total Associate/Law Clerk</b>		<b>83.10</b>	
<b>TOTAL TIME</b>		<b><u>179.10</u></b>	

\* Law clerks are law school graduates who are not presently admitted  
to practice.